GASB Statement No. 54 clarifies the definitions of the governmental fund types, resulting in a change in the activities that are reported in them. The following are reported as part of the General Fund for financial reporting purposes but are maintained individually for accounting purposes and budgetary comparisions of legally adopted budgets.

Athletic Field & Facilities Improvement Fund - To account for proceeds from a surcharge applied to registration fees charged by the Recreation Division for various athletic activities, and revenues received from the rental of park land for telecommunications towers. These monies are used for improvements to athletic field and facilities, and the maintenance and repair of Parks and Recreation property and facilities.

Lincoln Area Agency On Aging Fund - To account for the costs of providing various services to senior citizens through the Lincoln/Lancaster Commission on Aging. Financing is provided by Federal, State, County, and City funds.

911 Communication Fund - To account for the costs of answering and processing all incoming 911 and non-emergency calls as well as the cost of dispatch service for the Lincoln Police Department, Lincoln Fire Department, Lancaster County Sheriff's Office and Rural Volunteer Fire and Rescue Departments. Financing is provided by County and City funds and a 911 telephone surcharge.

Unemployment Compensation Fund - To account for the cost of unemployment benefits paid to former employees of departments supported primarily from tax revenues. The City reimburses the State for actual costs rather than a percentage of payroll. Financing has been provided by a specific annual property tax levy to be used only for this purpose.

Fast Forward Fund - To make funds available for economic development projects where there is a demonstrated benefit to the community and/or where incentives can positively influence the outcome of a project. Funding provided by a surplus of Special Assessment Debt Service funds.

Development Services Center Fund - To provide start-up costs and certain one time costs associated with the Development Services Center functions. Funding provided by a surplus of Special Assessment Revolving funds.

CITY OF LINCOLN, NEBRASKA
COMBINING BALANCE SHEET
GENERAL FUND
AUGUST 31, 2015

	General Fund	Athletic Field & Facilities Improvement	Lincoln Area Agency On Aging	911 Communication	Unemployment Compensation	Fast Forward	Development Services Center	Total
ASSETS								
Cash and Cash Equivalents	$ 3,198,399	83,954	14,254	46,906	1,950	102,490	-	3,447,953
Investments	34,965,705	772,694	476,398	2,530,137	26,144	5,530,862	-	44,301,940
Receivables, (Net of Allowance for Uncollectibles)								
Taxes	3,211,472	-	-	-	-	-	-	3,211,472
Accounts	1,649,367	6,058	-	113,591	-	-	-	1,769,016
Accrued Interest	65,081	1,423	1,270	3,577	56	10,992	-	82,399
Due from Other Funds	3,745,539	-	218	-	-	-	-	3,745,757
Due from Other Governments	12,637,026	-	51,793	29,737	-	-	-	12,718,556
Inventories	400,286	-	-	-	-	-	-	400,286
Prepaid Items	258,388	-	-	-	-	-	-	258,388
Total Assets	60,131,263	864,129	543,933	2,723,948	28,150	5,644,344	-	69,935,767
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts Payable	1,439,946	-	46,203	9,802	-	-	-	1,495,951
Accrued Liabilities	4,426,997	-	96,548	163,838	-	-	-	4,687,383
Due to Other Funds	901,420	-	2,392	44	-	-	-	903,856
Due to Other Governments	31,326	-	3,662	-	-	-	-	34,988
Unearned Revenue	530	-	-	-	-	-	-	530
Total Liabilities	6,800,219	-	148,805	173,684	-	-	-	7,122,708
Deferred Inflows of Resources:								
Unavailable Revenues	1,182,695	-	-	113,591	-	-	-	1,296,286
Fund Balances:								
Nonspendable	658,674	-	-	-	-	-	-	658,674
Restricted	6,674,867	-	-	-	-	-	-	6,674,867
Assigned	6,898,199	864,129	395,128	2,436,673	28,150	5,644,344	-	16,266,623
Unassigned	37,916,609	-	-	-	-	-	-	37,916,609
Total Fund Balances	52,148,349	864,129	395,128	2,436,673	28,150	5,644,344	-	61,516,773
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 60,131,263	864,129	543,933	2,723,948	28,150	5,644,344	-	69,935,767

CITY OF LINCOLN, NEBRASKA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2015

	General Fund	Athletic Field & Facilities Improvement	Lincoln Area Agency On Aging	911 Communication	Unemployment Compensation	Fast Forward	Development Services Center	Total
Revenues:								
Taxes:								
Property	$ 32,436,034	-	-	-	-	-	-	32,436,034
Motor Vehicle	5,049,072	-	-	-	-	-	-	5,049,072
Sales and Use	69,437,901	-	-	-	-	-	-	69,437,901
Sundry and In Lieu	48,596	-	-	-	-	-	-	48,596
Occupation	10,920,203	-	-	-	-	-	-	10,920,203
Special Assessment	2,050	-	-	-	-	-	-	2,050
Intergovernmental	1,869,319	-	1,248,941	567,177	269	35,892	-	3,721,598
Permits and Fees	4,343,812	-	56,815	1,136,265	-	-	-	5,536,892
Reimbursement for Services	6,807,237	386,217	195,825	16,000	-	-	-	7,405,279
Investment Earnings	287,707	3,917	2,444	8,872	-	-	-	302,940
Donations	628,522	-	2,027	-	-	-	-	630,549
Miscellaneous	572,153	27,907	838	151	-	-	-	601,049
Total Revenues	132,402,606	418,041	1,506,890	1,728,465	269	35,892	-	136,092,163
Expenditures -- Current:								
General Government	32,504,933	-	-	-	18,456	-	-	32,523,389
Public Safety	63,047,684	-	-	4,726,378	-	-	-	67,774,062
Streets and Highways	6,503,487	-	-	-	-	-	-	6,503,487
Culture and Recreation	13,462,781	-	-	-	-	-	-	13,462,781
Economic Opportunity	416,648	-	3,730,138	-	-	88,917	-	4,235,703
Health and Welfare	331,878	-	-	-	-	-	-	331,878
Debt Service	78,950	-	-	-	-	-	-	78,950
Total Expenditures	116,346,361	-	3,730,138	4,726,378	18,456	88,917	-	124,910,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,056,245	418,041	(2,223,248)	(2,997,913)	(18,187)	(53,025)	-	11,181,913
Other Financing Sources (Uses):								
Transfers In	11,283,230	-	-	-	-	-	-	11,283,230
Transfers In (Inter-Fund)	-	-	2,288,187	3,938,610	-	-	257,931	6,484,728
Transfers Out	(21,369,841)	(266,199)	-	-	-	-	(257,931)	(21,893,971)
Transfers Out (Inter-Fund)	(6,484,728)	-	-	-	-	-	-	(6,484,728)
Issuance of Debt	3,400,000	-	-	-	-	-	-	3,400,000
Premium on Debt Issued	62,602	-	-	-	-	-	-	62,602
Sale of Capital Assets	18,616	-	-	-	-	-	-	18,616
Total Other Financing Sources (Uses)	(13,090,121)	(266,199)	2,288,187	3,938,610	-	-	-	(7,129,523)
Net Change In Fund Balances	2,966,124	151,842	64,939	940,697	(18,187)	(53,025)	-	4,052,390
Fund Balances - Beginning	49,182,225	712,287	330,189	1,495,976	46,337	5,697,369	-	57,464,383
Fund Balances - Ending	$ 52,148,349	864,129	395,128	2,436,673	28,150	5,644,344	-	61,516,773